--- 5 Cigars - “Series of 1915” - 41 x 22 mm. design - scanned at 150% scale ---

Lee Brandom lists these stamps as from the “Series of 1922”. As pointed out by Chris Ryan, in an e-mail of December 18th 2006, the ten cigar stamp, **RG-577**, was authorized by the Revenue Department in September 1915, and the “Department of Inland Revenue” (as engraved on these stamps) merged with the “Customs Department” as of April 1st 1921, to form the “Department of Customs and Excise”.

The catalogue lists the recess printed five cigar “Series of 1915” yellow-brown oblong stamps as follows:

RG-576 - 5 cigars, yellow-brown, on horizontal mesh wove - 4½ mm violet control numbers
RG-577 - 5 cigars, yellow-brown, on horizontal mesh wove - 4½ mm blue control numbers

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--- RG-576 - recess printed on *horizontal* mesh wove - perf 12 - with 4½ mm. *violet control numbers* ---

★**RG-576** - 5 cigars, yellow-brown, perf 12, on *horizontal* mesh wove, control number **0050630**, roller cancelled with a repeating [**5 - 30**] by “David J. Walsh”, Hamilton, Ontario

0050630★	RG-576	5 cigars, brown, perf 12, rollered **5 - 30** by “David J. Walsh”, Hamilton
0248224	RG-576	5 cigars, brown, perf 12, rollered **6 - 17** by “Imperial Tobacco”, Montreal
0687396	RG-576	5 cigars, brown, perf 12, rollered **6 - 17** by “Imperial Tobacco”, Montreal
0794534	RG-576	5 cigars, brown, perf 12, rollered **6 - 17** by “Imperial Tobacco”, Montreal
0794977	RG-576	5 cigars, brown, perf 12, rollered **6 - 17** by “Imperial Tobacco”, Montreal
0839956	RG-576	5 cigars, brown, perf 12, with an unreadable blue circular roller
0999301★	RG-576	5 cigars, brown, perf 12, rollered **5 - 30** by “David J. Walsh”, Hamilton
1203604	RG-576	5 cigars, brown, perf 12, with an unreadable violet roller cancel
1513095	RG-576	5 cigars, brown, perf 12, rollered **1 - 14** by “J. Glannon”, L’Epiphanie, P.Q.
1610002	RG-576	5 cigars, brown, perf 12, stamped ***Sample***
1634494	RG-576	5 cigars, brown, perf 12, with an unreadable roller cancellation
1863590 ★	RG-576	5 cigars, brown, perf 12, with an unreadable roller cancellation
2393946	RG-576	5 cigars, brown, perf 12, with an unreadable roller cancellation
2507489 ★	RG-576	5 cigars, brown, perf 12, cancelled CIGARS **/ 6 - 10D** by General Cigars
2618419	RG-576	5 cigars, brown, perf 12, roller cancel **28 - 17** by “L. N. Hadd”, Montreal
2979493	RG-576	5 cigars, brown, perf 12, with an unreadable roller cancellation
3050795	RG-576	5 cigars, brown, perf 12, with an unreadable roller cancellation
3241742	RG-576	5 cigars, brown, perf 12, with an unreadable roller cancellation

The switch from “Inland Revenue” coding to “Customs and Excise” codes (e.g. **6-17** to **6-10-D**) occurred in November 1921.

The Budget of 1922 decreased the excise tax on large packages of cigars to $ 3.00 from $ 6.00 per pound, and also decreased the excise tax on packages smaller than ten cigars to $ 4.00 from $7.00 per pound. Probably the colour change in control number coding occurred at this time. In 1926 the discriminatory tax on small packages was rescinded.

--- RG-577 - recess printed on *horizontal* mesh wove - perf 12 - with 4½ mm. *blue control numbers* ---

I had thought that there were no blue control numbers used on **RG-577**, however in the period after the switch from "Inland Revenue Department" to "Customs and Excise" in April 1921, it seems that there were blue controls used on this stamp - possibly when ABN became CBN in 1923. Without a doubt some of the purple control numbered stamps should be dropped to this location. I have therefore moved the block of "Customs and Excise" codes.

★**RG-577** - 5 cigars, yellow-brown, perf 12, on wove paper with an indistinct mesh, control number **3560002**,

3309756	RG-577	5 cigars, brown, perf 12, rollered **5-10-D** by "Tuckett Tobacco", Montreal
3370974	RG-577	5 cigars, brown, perf 12, rollered **5-10-D** by "Tuckett Tobacco", Montreal
3373437	RG-577	5 cigars, brown, perf 12, rollered **5-10-D** by "Tuckett Tobacco", Montreal
3560002 ★	RG-577	5 cigars, brown, perf 12, uncancelled
3610213	RG-577	5 cigars, brown, perf 12, rollered **5-10-D** by "Tuckett Tobacco", Montreal
3641318	RG-577	5 cigars, brown, perf 12, uncancelled
3717647 ★	RG-577 **	5 cigars, brown, perf 12, on a cardboard box of **Simon's Nips** 5¢ cigars, rollered **38-10-D**, by "H. Simon & Sons", Montreal
3843296	RG-577	5 cigars, brown, perf 12, rollered **34-10-D** by "Benson & Hedges", Montreal
4066668	RG-577	5 cigars, brown, perf 12, rollered **34-10-D** by "Benson & Hedges", Montreal
4258857	RG-577	5 cigars, brown, perf 12, ex Brandom catalogue
4563778	RG-577	5 cigars, brown, perf 12, rollered **38-10-D** by "Simon & Sons", Montreal
4565472	RG-577	5 cigars, brown, perf 12, rollered **34-10-D** by "Benson & Hedges", Montreal
4840249	RG-577	5 cigars, brown, perf 12, rollered **34-10-D** by "Benson & Hedges", Montreal
5036520	RG-577	5 cigars, brown, perf 12, rollered **2-10-D** by "L.O. Grothe", Montreal
5174437	RG-577	5 cigars, brown, perf 12, rollered **17-10-D** by "General Cigars", L'Epiphanie.
5821616	RG-577	5 cigars, brown, perf 12, rollered **2-10-D** by "L. O. Grothe", Montreal

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